

Indiana Department of Revenue (IDOR) Contact Information

To obtain copies of forms and administrative pronouncements:

Online at www.in.gov/apps/dor/fos.
By e-mail, write to pfrequest@dor.in.gov.
By telephone, call our Forms Order Line at (317) 615-2581, or FAX a message to (317) 615-2692.
By FAX, dial our TaxFax at (317) 233-2329 from the handset of a FAX machine.

To change your address and/or contact information with IDOR **NEW -- Bookmark these now!**

Individuals: <https://secure.in.gov/dor/individual/coaIndiv.html>
Businesses: <https://secure.in.gov/dor/business/coaBus.html>

For refund information:

Call our Automated Taxpayer Information System (and press "1" in response to instructions given) from a touch tone telephone: (317) 233-4018 between 8:00 A.M. Monday - 10:00 P.M. Saturday.
Or, visit our Refund Status Service online from our home page at <https://secure.in.gov/apps/dor/tax/refund>

Other taxpayer services

Individual Income Tax questions -- (317) 232-2240, 7:15 A.M. - 4:15 P.M.
Corporate Tax questions -- (317) 615-2662, 7:15 A.M. - 4:15 P.M.
The Indianapolis Walk-In Assistance Center is open 7:15 A.M. - 4:15 P.M.; the other 11 District Offices are open 8:00 A.M. - 4:30 P.M.
To obtain the telephone numbers of Taxpayer Assistance regarding specific tax types, go to: www.in.gov/dor/taxtypes/contact.html.
To contact Taxpayer Assistance by web mail, go to: www.in.gov/dor/contact/email.html. (Be sure to fill in your e-mail address.)
To obtain Post Office box numbers by specific tax type or area, go to: www.in.gov/dor/taxforms/po-boxes.html.
To obtain the locations of the Department and its District Offices, go to www.in.gov/dor/contact/district.html.

Motor Carrier Services, (317) 615-7200, www.in.gov/dor/mcs.

Indiana Department of Revenue, Motor Carrier Services Division, 5252 Decatur Boulevard, Suite R, Indianapolis, IN 46241
24-HOURS-A-DAY, SEVEN-DAYS-A-WEEK INTERNATIONAL REGISTRATION PLAN TRANSACTIONS CAN NOW BE CONDUCTED ONLINE!
Commercial Drivers License, (317) 615-7335; IRP, (317) 615-7340; Indiana State Police, (317) 615-7373; Oversize/Overweight Vehicle Permitting, (317) 615-7320; Motor Carrier Fuel Tax/IFTA, (317) 615-7345; Operating Authority, (317) 615-7290; Oversize/Overweight Insurance, (317) 615-7349; Superload Permits, (317) 615-7325.

Indiana Department of Revenue
Public Affairs Division
100 N. Senate Avenue
Indianapolis, IN 46204

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Courtesy of the Indiana
Department of Revenue

Visit the department on the
Internet at www.in.gov/dor.

Track Proposed Bills
with "Bill Watch"

To sign up for the free "Bill Watch" with Legislative Services Agency and be sent information by e-mail on tax bills of your choice being introduced into the 2005 session of the Indiana General Assembly, go to www.in.gov/apps/lisa/session/billwatch on the official Web site of the State of Indiana.

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New Revenue Commissioner Named

John Eckart, former president and board chairman for the Indiana American Water Company, has been named as Commissioner for the Indiana Department of Revenue by Governor Mitch Daniels, effective February 22, 2005.

Commissioner Eckart replaces former Commissioner Ken Miller, who

had been with the Department for 34 years.

Commissioner Eckart is a Corydon native and has also been president and chairman of the board for both the Ohio American Water and the Michigan American Water Companies.

The Governor praised Commissioner Eckart for his being "a mature leader whose management skills will help us bring efficiency to one of [the State's] highest profile departments. Indiana taxpayers will see that he understands the responsiveness needed to improve customer service," continued Governor Daniels.

Commissioner Eckart will report to Chuck Schalliol, Director of the Office of Management and Budget.

Tax Amnesty:
Second Chance
for Delinquent
Taxpayers

The Department has been receiving numerous inquiries regarding the newly-legislated amnesty program for delinquent Hoosier taxpayers. As we go to print, the following information is what we have so far.

House Bill 1004, which establishes a tax amnesty program for Indiana listed taxes, has passed the House of Representatives and was amended in the Senate. As of March 7, 2005, the House has yet to concur with the Senate's amendments. The proposed legislation would do the following:

- Create an eight-week amnesty program for unpaid liabilities that were due and payable for a tax period ending before July 1, 2004.

(See "Tax Amnesty" on Pg. 2)

Collection Projects
Benefit Taxpayers
Quarter of a \$Million

Two very successful Department collection projects may mean a win for taxpayers because of the millions of dollars in back taxes collected; but it can also mean "heads up" for some of your clients.

Telephone Pursuit
From August 2004 through January 2005, 13 tax analysts in the Phone Pursuit Section of the Department's Collection Division collected over 13

(See "Collection Projects" on Pg. 3)

Tax Amnesty -- Continued from Pg. 1

- Would not specify as to when the eight-week period starts, but specifies that it must be completed prior to July 1, 2006. Actual dates for the amnesty period will be determined by the Department.
- Waive all penalties, interest and fees that have accrued on qualifying liabilities if paid during the amnesty period, which means the taxpayer will only be paying base tax. In addition, the Department would cancel all liens and would not seek civil or criminal prosecution relating to those liabilities that are paid during amnesty.
- Provide that a payment plan can be established in a manner and time determined by the Department.
- Make taxpayers who pay all qualifying liabilities for a specific tax type ineligible to participate in any future amnesty programs regarding the same tax type.
- Establish that if a taxpayer fails to pay during the amnesty period, the Department shall double the penalty on all unpaid qualifying liabilities.
- Contain a provision that a taxpayer would not be eligible for amnesty if the Department has issued a final determination that has been affirmed by the Indiana Tax Court and denied transfer by the Indiana State Supreme Court.
- Allow the Department to establish temporary emergency rules to carry out the amnesty program.

Charity Gaming Hearing Held

Less than a handful of Hoosier citizens showed up for the Charity Gaming Regulations Hearing on February 23 in Indianapolis.

The opinions and suggestions of those present will be considered during the Department's process of formulating procedures.

The regulations that result will soon be submitted to the Attorney General's Office for approval.

To Arrange Payments

Taxpayers who need to make payment arrangements should call (317) 233-0079. They should leave their name, Social Security Number or Tax ID Number, their telephone number and the best time to reach them. A Tax Analyst will return their call as soon as possible.

Hotline Reminder

Call 317-233-4017 or 800-462-6320 (dial '4367' after hearing two beeps) to reach our Tax Professional's Hotline.

Recent Administrative Pronouncements

DEPARTMENTAL NOTICES

www.in.gov/dor/reference/notices/index.html

#2 - Prepayment of Sales Tax on Gasoline December 2004

#12 - State and Federal Excise Taxes Levied on Motor Fuel January 2005

SALES TAX INFORMATION BULLETINS

www.in.gov/dor/reference/bulletins/sales/index.html

#28 - Sales and Leases of Motor Vehicles, Trailers, and Watercraft January 2005

See www.in.gov/dor for more information.

What do Jurors and Taxpayers Have in Common?

Until now, the names of prospective jurors -- those citizens who are charged with deciding the outcome of both criminal and civil jury trials in Indiana -- have been chosen mainly from voter registration lists.

Unfortunately, for this very reason, state residents have often chosen to give up their right to vote for their own representatives in national, state and local elections.

In the future, the Indiana Supreme Court has decided to make it more difficult for citizens to shirk their civic responsibilities, says Chief Justice Randall T. Shepard.

If Indiana citizens truly wish to avoid serving as jurors, they may not only have to give up their privilege of voting, they may also have to give up a couple of other important rights granted to responsible state residents -- like working and driving in Indiana.

The Chief Justice told a joint session of the Indiana General Assembly in January that the high court plans to expand the lists from which jurors are drawn in the future to include those taxpayers from the Indiana Department of Revenue and licensed drivers from the Bureau of Motor Vehicles.

Tax Form Corrections

On Form IN-EIC all federal line references in Section A-1 should have an "a" added to them. For instance, "1040 line 65" should read "1040 line 65a."

The printed 2004 IT-40EZ instruction booklets have the due date listed as April 15, 2004, on the second copy of Form IT-40EZ. The correct due date is, of course, April 15, 2005.

Collection Projects -- Continued from Pg. 1

million dollars either outright, or with arranged payment or settlement plans.

Most of these analysts spend each business day between 8:00 A.M. and 4:30 P.M. on the telephone, talking with both delinquent business and individual taxpayers.

However, analysts can make calls as early as 7:00 A.M. upon request, and a trial period allowing other analysts to make calls until 7 P.M. is underway. The evening analysts are working only with delinquent individuals.

Field Auditors

Of the seventeen new field auditor positions authorized for the Department last year, 16 have been hired so far. Collectively, they have garnered over \$13 million dollars in back taxes and have set up payment plans to collect another three million dollars.

The goals of this staff are to find businesses still in operation that have outstanding liabilities and to either collect or arrange for collection of their back taxes.

Online Form Orders Increasing

The Department's new online forms ordering system seems to be steadily gaining popularity with taxpayers.

Approximately 260 orders have been received each month since October 2004, except for December 2004, which had only 94, and February 2005, which had over that quantity by mid-month. It is expected these figures will rise steadily until April 15, 2005.

If you would like to order more than 10 of the same forms online, go to www.in.gov/apps/dor/fos. If you need 10 or fewer forms, you may wish to download them from: www.in.gov/dor/taxforms/index.html.

To order forms by e-mail, telephone or FAX, see Page 4.

INtax -- Big Hit with Businesses

Over 14 million dollars in sales and withholding taxes have now been reported and paid electronically on the State's new **INtax** system by over 2,000 businesses.

Many of those businesses have also registered to pay their taxes utilizing the Electronic Funds Transfer method.

INtax is a voluntary, easy-to-use and secure electronic program for Hoosier businesses to view, file and pay their sales and withholding taxes via the Internet. It also insures secure e-mail communications between businesses and the Department.

Once a business is registered, the INtax account's designated Administrator can authorize an accountant or someone else of their choice to do one or more of the following: view the account, file its taxes and/or pay those taxes to the State of Indiana.

In addition, **INtax** allows businesses to:

- 1) confirm that their filings and payments are received in a timely manner;
- 2) view their return and tax payment histories (starting with the filing of their first INtax return), thereby enabling them to better oversee their State trust tax accounts; and,
- 3) schedule automatic debits from their banking accounts.

Eliminating paper coupons makes the whole process easier and provides cost savings for both taxpayers and the State, Revenue officials say. Those businesses that have already signed up and those that sign up early enough in 2005 will receive no further paper coupons.

New businesses in the State are already able to file Form BT-1 (Business Tax Application) online, and trucking companies already registered in Indiana for the International Registration Plan can conduct much of their business online with the Department.

To enroll in **INtax**, go to www.INtax.in.gov on the Web.

The Tax Man Commeth with CP-2000 Bills

As you may already be aware, CP-2000 bills are those generated by the Internal Revenue Service (IRS) for those taxpayers who have unreported or under-reported income on their federal returns. The IRS compares information returns filed on taxpayers' Forms W-2, 1098, 1099, etc., with income and deductions reported on their prior year income tax returns.

If any income, payments or credits are omitted or certain deductions overstated on a prior year return, a CP-2000 bill will be generated and sent to the taxpayers, indicating either the amounts due to the IRS or refund amounts due the taxpayers.

The Indiana Department of Revenue's Compliance Division will soon begin generating liabilities from the 2001 tax year. Once taxpayers have agreed to any federal adjustments, the IRS sends the new information to Indiana, where we calculate the state and county taxes due on the new adjusted gross income amounts.

The results of additional funds generated by the annual CP-2000 projects are published in the Department's Annual Report each year in the Compliance section of "Areas of Recurring Taxpayer Noncompliance."

